

UNITED STATES DISTRICT COURT  
DISTRICT OF SOUTH CAROLINA

Dennis M. Gallipeau,	)	C/A No. 3:11-1318-JFA-JRM
	)	
Plaintiff,	)	
v.	)	ORDER
	)	
County of Richland; John/Jane Doe,	)	
Treasurer of the County of Richland; John	)	
Cloyd, Tax Assessor of the County of	)	
Richland; John/Jane Does, Employees of the	)	
Tax Assessor of the County of Richland,	)	
South Carolina,	)	
	)	
Defendants.	)	
	)	

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The *pro se* plaintiff, Dennis M. Gallipeau, is an inmate at the Federal Correctional Complex in Yazoo City, Mississippi.<sup>1</sup> He brings this action pursuant to 42 U.S.C. § 1983 contending that the defendants sold his condominium and personal property to satisfy a tax debt and as a result, the plaintiff was denied his due process and equal protection.

The Magistrate Judge assigned to this action<sup>2</sup> has prepared a thorough Report and Recommendation and opines that the action is subject to summary dismissal. The Report sets forth in detail the relevant facts and standards of law on this matter, and the court

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<sup>1</sup> The plaintiff filed this action *in forma pauperis* under 28 U.S.C. § 1915.

<sup>2</sup> The Magistrate Judge's review is made in accordance with 28 U.S.C. § 636(b)(1)(B) and Local Civil Rule 73.02. The Magistrate Judge makes only a recommendation to this court. The recommendation has no presumptive weight, and the responsibility to make a final determination remains with the court. *Mathews v. Weber*, 423 U.S. 261 (1976). The court is charged with making a *de novo* determination of those portions of the Report and Recommendation to which specific objection is made, and the court may accept, reject, or modify, in whole or in part, the recommendation of the Magistrate Judge, or recommit the matter to the Magistrate Judge with instructions. See 28 U.S.C. § 636(b)(1).

incorporates such without a recitation.

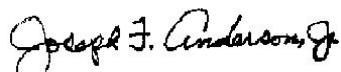
The plaintiff was advised of his right to file objections to the Report and Recommendation, which was entered on the docket on July 6, 2011. However, the plaintiff has failed to file objections. In the absence of specific objections to the Report of the Magistrate Judge, this court is not required to give any explanation for adopting the recommendation. *See Camby v. Davis*, 718 F.2d 198, 199 (4th Cir. 1983).

As the Magistrate Judge correctly opines, the Tax Injunction Act, 28 U.S.C. § 1341 and principles of comity preclude this court from exercising jurisdiction over plaintiff's § 1983 claims. *See also, Lawyer v. Hilton Head Pub. Serv. Dist. No. 1*, 220 F.3d, 298, 301 (4th Cir. 2000).

After carefully reviewing the applicable laws, the record in this case, and the Report and Recommendation, this court finds the Magistrate Judge's recommendation fairly and accurately summarizes the facts and applies the correct principles of law.

For all the foregoing reasons, the Report and Recommendation is incorporated herein by reference; and this complaint is summarily dismissed without prejudice and without issuance and service of process.

IT IS SO ORDERED.



Joseph F. Anderson, Jr.  
United States District Judge

August 16, 2011  
Columbia, South Carolina